

“Exhibit K-15”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
 Thomas J. Allison 4484 South Pecos Road
 Las Vegas, NV 89121

January 19, 2007
 Invoice No. 357356

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00014

Costs**Costs Advanced:**

12/07/06 Air Fare - - American Express	349.60
12/07/06 Air Fare - - American Express	162.30
12/07/06 Air Fare - - American Express	286.10
12/20/06 Air Fare - - Bankcard Center	211.31
12/20/06 Air Fare - - Bankcard Center	80.00
12/20/06 Air Fare - - Bankcard Center	320.11
12/20/06 Air Fare - - Bankcard Center	320.11
12/20/06 Air Fare - - Bankcard Center	146.81
12/20/06 Air Fare - - Bankcard Center	169.10
12/20/06 Air Fare - - Bankcard Center	119.31
12/20/06 Air Fare - - Bankcard Center	210.30
12/20/06 Air Fare - - Bankcard Center	248.79
12/20/06 Air Fare - - Bankcard Center	350.11
12/20/06 Air Fare - - Bankcard Center	198.09
12/20/06 Air Fare - - Bankcard Center	142.80
12/15/06 Travel Expense - - Elaine A. Monson	1010.57
12/15/06 Travel Expense - - Mark W. Pugsley	74.96
12/15/06 Travel Expense - - Mark W. Pugsley	92.45
12/15/06 Travel Expense - - Steven C. Strong	558.98
12/18/06 Travel Expense - - Brent D. Wride	284.10
12/29/06 Travel Expense - - Steven T. Waterman	648.26
12/19/06 Title Report - - Fidelity National Title	95.00
12/14/06 Contracted Professional Services - - Mark W. Bancroft	256.00

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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January 19, 2007

12/06/06 Title Examination Fee - - Stewart Title Of Albuquerque, LLC	65.00	
12/31/06 Federal Express Charges	104.49	
12/31/06 Long Distance Telephone Charges	4288.85	
12/31/06 Database Legal Research	7850.65	
12/31/06 Copying Expense	602.20	
12/31/06 Business Meal(s)	252.09	

TOTAL COSTS ADVANCED		\$19,498.44

Client Address: **DEBTOR USA COMMERCIAL MORTGAGE CO., E**
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

Client Contact: Thomas J. Allison
 Matter Number: **34585-00014** Matter Name: **Costs**

COST DETAIL

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	12/01/06		\$0.20	064	1	Copying Expense 120106 HANSEN ALISON	1860515
rq&n	12/01/06		\$0.20	064	1	Copying Expense 120106 OKERLUND LORRI	1860516
rq&n	12/01/06		\$0.03	014	1	Long Distance Telephone Charges 9495811553 SADLBK V CA 14:25 0 HURST CARRIE	1860517
rq&n	12/01/06		\$0.04	014	1	Long Distance Telephone Charges 2534687835 TACOMA, WA 14:27 0 HURST CARRIE	1860518
rq&n	12/01/06		\$6.00	064	30	Copying Expense 120106 BINGHAM KAREN	1860519
rq&n	12/01/06		\$45.60	064	228	Copying Expense 120106 BROWN PATRICIA	1860520
rq&n	12/01/06		\$0.20	064	1	Copying Expense 120106 BROWN PATRICIA	1860521
jarvs	12/01/06		\$49.84	013	1	Federal Express Charges	1864111
jarvs	12/01/06		\$25.39	013	1	Federal Express Charges	1864136
monso	12/01/06		\$710.58	019	1	Westlaw	1864161
rq&n	12/04/06		\$1.40	064	7	Copying Expense 120406 CRIST SHANNON	1861097

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	12/04/06		\$5.40	064	27	Copying Expense 120406 BRINKERHOFF ALLAN T	1861098
jarvs	12/04/06		\$57.60	064	1	Copying Expense	1862516
rq&n	12/05/06		\$0.51	014	1	Long Distance Telephone Charges 6235462027 AGUA FRI AZ 14:46 600 HURST CARRIE	1861225
jarvs	12/05/06		\$13.60	064	1	Copying Expense	1862517
jarvs	12/06/06	141737	\$65.00	267	1	Title Examination Fee - - Stewart Title Of Albuquerque, LLC	1861282
rq&n	12/06/06		\$0.40	064	2	Copying Expense 120606 MONSON DOUGLAS M	1861415
rq&n	12/06/06		\$64.60	064	323	Copying Expense 120606 TSU ANGELINA	1861416
jarvs	12/06/06		\$1.00	064	1	Copying Expense	1862518
kotfr	12/06/06		\$57.66	019	1	Westlaw	1864152
jarvs	12/07/06	141757	\$349.60	111	1	Air Fare - - American Express	1861485
jarvs	12/07/06	141757	\$162.30	111	1	Air Fare - - American Express	1861486
jarvs	12/07/06	141757	\$286.10	111	1	Air Fare - - American Express	1861487
rq&n	12/07/06		\$0.20	064	1	Copying Expense 120706 BROWN PATRICIA	1861752
rq&n	12/07/06		\$4.40	064	22	Copying Expense 120706 BROWN PATRICIA	1861753
jarvs	12/07/06		\$11.20	064	1	Copying Expense	1862522
jarvs	12/07/06		\$0.00	031	1	3 Ring Binder Expense	1864309
jarvs	12/07/06		\$0.00	079	15	Exhibit Tabs	1864778
rq&n	12/08/06		\$14.40	064	72	Copying Expense 120806 MARTIN MELANIE	1861902
rq&n	12/08/06		\$6.20	064	31	Copying Expense 120806 CRIST SHANNON	1861903
rq&n	12/08/06		\$28.80	064	144	Copying Expense 120806 MARTIN MELANIE	1861904
rq&n	12/08/06		\$7.60	064	38	Copying Expense 120806 MARTIN MELANIE	1861905
rq&n	12/08/06		\$0.20	064	1	Copying Expense 120806 OKERLUND LORRI	1861906
rq&n	12/08/06		\$1.00	064	5	Copying Expense 120806 WRIDE BRENT D	1861907
jarvs	12/08/06		\$1.00	064	1	Copying Expense	1862523
rq&n	12/09/06		\$0.20	064	1	Copying Expense 120906 BRINKERHOFF ALLAN T	1861940
rq&n	12/09/06		\$0.80	064	4	Copying Expense 120906 BRINKERHOFF ALLAN T	1861941
rq&n	12/09/06		\$0.20	064	1	Copying Expense 120906 BRINKERHOFF ALLAN T	1861942
rq&n	12/09/06		\$0.80	064	4	Copying Expense 120906 BRINKERHOFF ALLAN T	1861943
rq&n	12/09/06		\$0.20	064	1	Copying Expense 120906 STRONG STEVEN	1861944

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	12/11/06		\$0.60	064	3	Copying Expense 121106 BRINKERHOFF ALLAN T	1862225
rq&n	12/11/06		\$1.60	064	8	Copying Expense 121106 CRIST SHANNON	1862226
rq&n	12/11/06		\$0.80	064	4	Copying Expense 121106 BRINKERHOFF ALLAN T	1862227
rq&n	12/11/06		\$0.20	064	1	Copying Expense 121106 BRINKERHOFF ALLAN T	1862228
rq&n	12/11/06		\$0.20	064	1	Copying Expense 121106 STRONG STEVEN	1862229
rq&n	12/11/06		\$11.20	064	56	Copying Expense 121106 HURST CARRIE	1862230
rq&n	12/11/06		\$21.60	064	108	Copying Expense 121106 HURST CARRIE	1862231
hunt	12/11/06		\$687.40	019	1	Westlaw	1864148
rq&n	12/12/06		\$3.80	064	19	Copying Expense 121206 BROWN PATRICIA	1862456
rq&n	12/12/06		\$8.00	064	40	Copying Expense 121206 BRINKERHOFF ALLAN T	1862457
rq&n	12/12/06		\$1.20	064	6	Copying Expense 121206 BRINKERHOFF ALLAN T	1862458
rq&n	12/12/06		\$3.20	064	16	Copying Expense 121206 OKERLUND LORRI	1862459
rq&n	12/12/06		\$0.40	064	2	Copying Expense 121206 BROWN PATRICIA	1862460
jarvs	12/12/06		\$15.60	064	1	Copying Expense	1862524
rq&n	12/13/06		\$0.20	064	1	Copying Expense 121306 BRINKERHOFF ALLAN T	1862785
rq&n	12/13/06		\$0.20	064	1	Copying Expense 121306 BRINKERHOFF ALLAN T	1862786
rq&n	12/13/06		\$0.20	064	1	Copying Expense 121306 BRINKERHOFF ALLAN T	1862787
rq&n	12/13/06		\$1.80	064	9	Copying Expense 121306 MONSON DOUGLAS M	1862788
rq&n	12/13/06		\$33.80	064	169	Copying Expense 121306 BROWN PATRICIA	1862789
rq&n	12/13/06		\$4.80	064	24	Copying Expense 121306 BRINKERHOFF ALLAN T	1862790
rq&n	12/13/06		\$0.20	064	1	Copying Expense 121306 BRINKERHOFF ALLAN T	1862791
jarvs	12/13/06		\$0.20	064	1	Copying Expense	1865417
jarvs	12/14/06	141819	\$256.00	244	1	Contracted Professional Services -- Mark W. Bancroft	1862552
rq&n	12/14/06		\$2.00	064	10	Copying Expense 121406 OKERLUND LORRI	1862931
rq&n	12/14/06		\$0.40	064	2	Copying Expense 121406 BRINKERHOFF ALLAN T	1862932
rq&n	12/14/06		\$0.20	064	1	Copying Expense 121406 BRINKERHOFF ALLAN T	1862933
rq&n	12/14/06		\$3.60	064	18	Copying Expense 121406 BROWN PATRICIA	1862934
jarvs	12/14/06		\$0.40	064	1	Copying Expense	1865418
jarvs	12/14/06		\$1.60	064	1	Copying Expense	1865419
jarvs	12/14/06		\$3.40	064	1	Copying Expense	1865420

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	12/14/06		\$7.00	064	1	Copying Expense	1865421
jarvs	12/15/06	141848	\$1,010.57	118	1	Travel Expense -- Elaine A. Monson	1862570
jarvs	12/15/06	141848	\$46.87	474	1	Business Meal(s) -- Elaine A. Monson	1862571
jarvs	12/15/06	141853	\$74.96	118	1	Travel Expense -- Mark W. Pugsley	1862583
jarvs	12/15/06	141853	\$92.45	118	1	Travel Expense -- Mark W. Pugsley	1862584
jarvs	12/15/06	141853	\$66.51	474	1	Business Meal(s) -- Mark W. Pugsley	1862585
jarvs	12/15/06	141861	\$558.98	118	1	Travel Expense -- Steven C. Strong	1862594
jarvs	12/15/06	141861	\$26.58	474	1	Business Meal(s) -- Steven C. Strong	1862595
rq&n	12/15/06		\$10.40	064	52	Copying Expense 121506 STRONG STEVEN	1863076
rq&n	12/15/06		\$0.20	064	1	Copying Expense 121506 HURST CARRIE	1863077
rq&n	12/15/06		\$0.20	064	1	Copying Expense 121506 HURST CARRIE	1863078
rq&n	12/15/06		\$0.20	064	1	Copying Expense 121506 OKERLUND LORRI	1863079
rq&n	12/15/06		\$12.00	064	60	Copying Expense 121506 STRONG STEVEN	1863080
jarvs	12/15/06		\$0.00	031	1	3 Ring Binder Expense	1864321
jarvs	12/15/06		\$1,035.57	019	1	Westlaw	1864884
hunt	12/15/06		\$5.84	019	1	Westlaw	1864893
tsu	12/15/06		\$1,530.71	019	1	Westlaw	1864914
jarvs	12/15/06		\$0.80	064	1	Copying Expense	1865422
jarvs	12/15/06		\$0.40	064	1	Copying Expense	1865423
tsu	12/16/06		\$36.50	019	1	Westlaw	1864913
jarvs	12/18/06	141869	\$284.10	118	1	Travel Expense -- Brent D. Wride	1862609
jarvs	12/18/06	141869	\$11.42	474	1	Business Meal(s) -- Brent D. Wride	1862610
rq&n	12/18/06		\$22.00	064	110	Copying Expense 121806 MONSON DOUGLAS M	1863259
cuming	12/18/06		\$971.87	019	1	Westlaw	1864888
hurst	12/18/06		\$2,350.64	019	1	Westlaw	1864894
kottr	12/18/06		\$144.28	019	1	Westlaw	1864897
jarvs	12/18/06		\$15.60	064	1	Copying Expense	1865424
jarvs	12/18/06		\$1.20	064	1	Copying Expense	1865425
jarvs	12/18/06		\$36.00	064	1	Copying Expense	1865426
jarvs	12/18/06		\$13.20	064	1	Copying Expense	1865427

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	12/18/06		\$12.00	064	1	Copying Expense	1865428
jarvs	12/18/06		\$44.00	064	1	Copying Expense	1865429
jarvs	12/18/06		\$2.40	064	1	Copying Expense	1865430
jarvs	12/18/06		\$0.40	064	1	Copying Expense	1865431
jarvs	12/19/06	141890	\$95.00	218	1	Title Report -- Fidelity National Title	1862644
jarvs	12/19/06	141914	\$296.52	014	1	Long Distance Telephone Charges -- AT&T	1863327
jarvs	12/19/06	141914	\$347.89	014	1	Long Distance Telephone Charges -- AT&T	1863328
jarvs	12/19/06	141914	\$1,033.32	014	1	Long Distance Telephone Charges -- AT&T	1863329
jarvs	12/19/06	141914	\$602.51	014	1	Long Distance Telephone Charges -- AT&T	1863330
jarvs	12/19/06	141914	\$245.14	014	1	Long Distance Telephone Charges -- AT&T	1863331
jarvs	12/19/06	141914	\$0.45	014	1	Long Distance Telephone Charges -- AT&T	1863332
jarvs	12/19/06	141914	\$1.80	014	1	Long Distance Telephone Charges -- AT&T	1863333
jarvs	12/19/06	141914	\$212.70	014	1	Long Distance Telephone Charges -- AT&T	1863334
jarvs	12/19/06	141914	\$127.07	014	1	Long Distance Telephone Charges -- AT&T	1863335
jarvs	12/19/06	141914	\$60.39	014	1	Long Distance Telephone Charges -- AT&T	1863336
jarvs	12/19/06	141914	\$261.83	014	1	Long Distance Telephone Charges -- AT&T	1863337
jarvs	12/19/06	141914	\$190.62	014	1	Long Distance Telephone Charges -- AT&T	1863338
jarvs	12/19/06	141914	\$537.16	014	1	Long Distance Telephone Charges -- AT&T	1863339
jarvs	12/19/06	141914	\$13.52	014	1	Long Distance Telephone Charges -- AT&T	1863340
jarvs	12/19/06	141914	\$110.41	014	1	Long Distance Telephone Charges -- AT&T	1863341
jarvs	12/19/06	141914	\$20.72	014	1	Long Distance Telephone Charges -- AT&T	1863342
jarvs	12/19/06	141914	\$226.22	014	1	Long Distance Telephone Charges -- AT&T	1863343
jarvs	12/19/06	141914	\$11.00	064	55	Copying Expense 121906 MARTIN MELANIE	1863427
rq&n	12/19/06		\$16.00	019	1	Lexis	1863889
hurst	12/19/06		\$2.00	064	1	Copying Expense	1865432
jarvs	12/20/06	141916	\$211.31	111	1	Air Fare -- Bankcard Center	1863528
jarvs	12/20/06	141916	\$80.00	111	1	Air Fare -- Bankcard Center	1863529
jarvs	12/20/06	141916	\$320.11	111	1	Air Fare -- Bankcard Center	1863531
jarvs	12/20/06	141916	\$320.11	111	1	Air Fare -- Bankcard Center	1863532
jarvs	12/20/06	141916	\$146.81	111	1	Air Fare -- Bankcard Center	1863533

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	12/20/06	141916	\$169.10	111	1	Air Fare -- Bankcard Center	1863534
jarvs	12/20/06	141916	\$119.31	111	1	Air Fare -- Bankcard Center	1863535
jarvs	12/20/06	141916	\$210.30	111	1	Air Fare -- Bankcard Center	1863540
jarvs	12/20/06	141916	\$248.79	111	1	Air Fare -- Bankcard Center	1863541
jarvs	12/20/06	141916	\$350.11	111	1	Air Fare -- Bankcard Center	1863545
jarvs	12/20/06	141916	\$198.09	111	1	Air Fare -- Bankcard Center	1863547
jarvs	12/20/06	141916	\$142.80	111	1	Air Fare -- Bankcard Center	1863549
jarvs	12/20/06	141916	\$1.20	064	6	Copying Expense 122006 MARTIN MELANIE	1863663
rq&n	12/20/06		\$14.63	013	1	Federal Express Charges	1866590
jarvs	12/20/06		\$95.76	474	1	Business Meal(s) -- Wells Fargo Remittance Center	1863747
jarvs	12/21/06	141933	\$1.20	064	6	Copying Expense 122106 MARTIN MELANIE	1863851
rq&n	12/21/06		\$0.80	064	4	Copying Expense 122106 MONSON DOUGLAS M	1863852
rq&n	12/21/06		\$14.63	013	1	Federal Express Charges	1866593
jarvs	12/21/06		\$4.00	064	20	Copying Expense 122206 MARTIN MELANIE	1863971
rq&n	12/22/06		\$0.40	064	2	Copying Expense 122606 HURST CARRIE	1864247
rq&n	12/26/06		\$2.20	064	11	Copying Expense 122706 BRINKERHOFF ALLAN T	1864507
rq&n	12/27/06		\$0.40	064	2	Copying Expense 122706 BRINKERHOFF ALLAN T	1864508
rq&n	12/27/06		\$0.60	064	3	Copying Expense 122706 BRINKERHOFF ALLAN T	1864509
rq&n	12/27/06		\$6.08	019	1	Westlaw	1866652
monsn	12/28/06		\$648.26	118	1	Travel Expense -- Steven T. Waterman	1864652
jarvs	12/29/06	141990	\$4.95	474	1	Business Meal(s) -- Steven T. Waterman	1864653
jarvs	12/29/06	141990	\$0.20	064	1	Copying Expense 122906 OKERLUND LORRI	1865100
rq&n	12/29/06		\$0.40	064	2	Copying Expense 122906 BROWN PATRICIA	1865101
rq&n	12/29/06		\$1.40	064	7	Copying Expense 122906 MARTIN MELANIE	1865102
rq&n	12/29/06		\$0.40	064	2	Copying Expense 122906 BRINKERHOFF ALLAN T	1865103
rq&n	12/29/06		\$0.40	064	2	Copying Expense 122906 BROWN PATRICIA	1865104
rq&n	12/29/06		\$0.20	064	1	Copying Expense 122906 BRINKERHOFF ALLAN T	1865105
rq&n	12/29/06		\$0.20	064	1	Copying Expense 122906 OKERLUND LORRI	1865106
rq&n	12/29/06		\$2.40	064	1	Copying Expense	1865433
jarvs	12/29/06		\$297.52	019	1	Westlaw	1865650
hurst	12/29/06						

January 19, 2007
10:09:42

PRO FORMAS OF 123106
Client/Matter Number: 34585-00014

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Proforma No.: 413531

Billing Attorney: A. W. Jarvis

Requesting Attorney:

Responsible Attorney: A. W. Jarvis

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
COST TOTAL			\$19,498.44				

“Exhibit K-16”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357359

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00019

FTD Committee Relations

12/01/06 A Jarvis	.45 Conference call with committees regarding auction, plan, confirmation, claims issues (1.8).
12/01/06 S Strong	.42 Participate in conference call with debtors and committees professionals to discuss competing bids, plan confirmation issues, and issues concerning claims and claim objections (1.7).
12/04/06 S Strong	.22 Participate in conference call with debtors and committees professionals regarding competing bids, plan confirmation issues, and balloting issues (.9).
12/05/06 A Jarvis	.12 Telephone conference with Committees regarding qualification process (.5).
12/05/06 A Jarvis	.13 Conference call with committees regarding bidder qualification process (.5).
12/05/06 A Jarvis	.10 Draft memo to Committees regarding new development with bidder (.4).
12/05/06 S Strong	.07 Participate in conference call with debtors and committees professionals regarding competing bids and qualification process (.3).

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12/06/06 A Jarvis	.10 Correspondence with Committees regarding consent to qualification of Compass upon specified modifications being made in APA (.4).
12/06/06 S Strong	.50 Participate in meeting with debtors and committees professionals regarding bidder qualifications and auction issues (1.7); further analysis regarding same (0.3).
12/06/06 S Waterman	.60 Conference with committees regarding sale hearing structure and negotiations relative thereto (2.4).
12/11/06 A Jarvis	.12 Conference call with Committees regarding balloting issues, objections to claims, confirmation issues (.5).
12/11/06 A Jarvis	.10 Conference call with Committees on balloting, objections to claims, Rule 3018 motions (.4).
12/11/06 S Strong	.27 Participate in conference call with committees and debtors professionals regarding preliminary balloting results and claims filed (0.4); participate in follow-up call with committees and debtors professionals regarding same (0.7).
12/12/06 S Strong	.27 Participate in conference call with debtors and committees professionals regarding plan confirmation issues (1.1).
12/13/06 A Jarvis	.58 Conference call with Committees on comments on confirmation and reply briefs.
12/13/06 S Strong	.27 Participate in conference call with debtors and committees professionals to review issues and coordinate efforts for confirmation brief and reply to confirmation objections (1.1).
12/14/06 S Strong	.10 Participate in conference call with debtors and committees professionals regarding status of Reply regarding confirmation (.4).
12/15/06 S Strong	.15 Participate in conference call with debtors and committees professionals regarding final edits to briefs in support of confirmation (.6).

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12/18/06 A Jarvis	.62 Meeting with committees regarding preparation for confirmation hearing (2.5).
12/18/06 S Strong	.55 Participate in meeting with debtors and committees professionals regarding confirmation issues for tomorrows hearing (2.2).
12/19/06 A Jarvis	.35 Meet with committees regarding plan confirmation issues (1.4).
12/19/06 S Strong	.37 Meet with debtors and committees counsel to discuss courts preliminary ruling on confirmation and suggested alternatives for treatment of prepaid interest as to plan objectors (1.5).
12/21/06 S Strong	.62 Participate in conference call with debtors and committees professionals regarding proposed findings and order regarding confirmation (2.5).
12/29/06 A Jarvis	.13 Conference call with Committees regarding final order, findings of fact (.5).

TOTAL FOR LEGAL SERVICES RENDERED

\$2,018.50

“Exhibit K-17”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357363

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00025

FTD - Case Administration

12/04/06 S Strong	.40 Review email from S. Sherman regarding proofs of claim (0.2); exchange emails with J. Miller regarding same (0.1); email to S. Sherman regarding BMC proof of claim procedures (0.1).
12/05/06 S Strong	.30 Work on tax advice needed from accounting firm regarding proposed write-down of FTDF assets (0.2); exchange messages with D. Shontz of KPMG regarding same (0.1).
12/13/06 S Strong	.60 Review emails from C. Pajak regarding objections to claims against FTDF (0.1); review claims filed (0.4); email to C. Pajak regarding coordination of efforts in objection to FTDF claims (0.1).
12/13/06 S Strong	.40 Review FTDF Committees comments and edits to draft of brief in support of confirmation (0.4).
12/29/06 A Jarvis	.20 Correspondence with C. Pajak on circulation of findings.
12/30/06 A Jarvis	.20 Correspondence with C. Pajak regarding circulation of revised findings.

TOTAL FOR LEGAL SERVICES RENDERED

\$551.00

“Exhibit K-18”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357360

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00020

Diversified Committee Relations

12/01/06 A Jarvis	1.00	Conference call with Diversified Committee professionals regarding IP issues.
12/01/06 A Jarvis	.20	Correspondence with M. Levinson regarding Epic.
12/01/06 A Jarvis	.45	Conference call with committees regarding auction, plan, confirmation, claims issues (1.8).
12/01/06 S Strong	1.00	Participate in telephone conference with debtors and Diversified Committees professionals regarding possible involuntary filings against IP entities, and related matters (0.7); participate in telephone conference with debtors and Diversified Committees professionals regarding potential repayment of Colt loans (0.3).
12/01/06 S Strong	.43	Participate in conference call with debtors and committees professionals to discuss competing bids, plan confirmation issues, and issues concerning claims and claim objections (1.7).
12/02/06 A Jarvis	.40	Telephone conference with M. Levinson regarding IP assets.

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Debtor USA Commercial Mortgage Co., et al.

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12/04/06 S Strong	.23 Participate in conference call with debtors and committees professionals regarding competing bids, plan confirmation issues, and balloting issues (.9).
12/05/06 A Jarvis	.60 Telephone conference with Diversified Committee professionals regarding Epic.
12/05/06 A Jarvis	.30 Correspondence on Epic.
12/05/06 A Jarvis	.12 Telephone conference with Committees regarding qualification process (.5).
12/05/06 A Jarvis	.13 Conference call with committees regarding bidder qualification process (.5).
12/05/06 A Jarvis	.10 Draft memo to Committees regarding new development with bidder (.4).
12/05/06 S Strong	.08 Participate in conference call with debtors and committees professionals regarding competing bids and qualification process (.3).
12/06/06 A Jarvis	.10 Correspondence with Committees regarding consent to qualification of Compass upon specified modifications being made in APA (.4).
12/06/06 S Strong	.50 Participate in meeting with debtors and committees professionals regarding bidder qualifications and auction issues (1.7); further analysis regarding same (0.3).
12/06/06 S Waterman	.60 Conference with committees regarding sale hearing structure and negotiations relative thereto (2.4).
12/11/06 A Jarvis	1.60 Conference call with Diversified Committee regarding 2004 examinations, involuntary petition, IP issues.
12/11/06 A Jarvis	.10 Conference call with Committees on balloting, objections to claims, Rule 3018 motions (.4).
12/11/06 A Jarvis	.12 Conference call with Committees regarding balloting issues, objections to claims, confirmation issues (.5).

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Debtor USA Commercial Mortgage Co., et al.

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January 19, 2007

12/11/06 S Strong	.28 Participate in conference call with committees and debtors professionals regarding preliminary balloting results and claims filed (0.4); participate in follow-up call with committees and debtors professionals regarding same (0.7).
12/12/06 S Strong	.28 Participate in conference call with debtors and committees professionals regarding plan confirmation issues (1.1).
12/13/06 A Jarvis	.58 Conference call with Committees on comments on confirmation and reply briefs.
12/13/06 S Strong	.28 Participate in conference call with debtors and committees professionals to review issues and coordinate efforts for confirmation brief and reply to confirmation objections (1.1).
12/14/06 A Jarvis	.40 Telephone conference regarding APA, Investors VI, Tree Moss involuntary.
12/14/06 S Strong	.10 Participate in conference call with debtors and committees professionals regarding status of Reply regarding confirmation (.4).
12/15/06 S Strong	.15 Participate in conference call with debtors and committees professionals regarding final edits to briefs in support of confirmation (.6).
12/18/06 A Jarvis	.62 Meeting with committees regarding preparation for confirmation hearing (2.5).
12/18/06 S Strong	.55 Participate in meeting with debtors and committees professionals regarding confirmation issues for tomorrows hearing (2.2).
12/19/06 A Jarvis	.35 Meet with committees regarding plan confirmation issues (1.4).
12/19/06 S Strong	.38 Meet with debtors and committees counsel to discuss courts preliminary ruling on confirmation and suggested alternatives for treatment of prepaid interest as to plan objectors (1.5).

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12/21/06 S Strong	.63 Participate in conference call with debtors and committees professionals regarding proposed findings and order regarding confirmation (2.5).
12/29/06 A Jarvis	.13 Conference call with Committees regarding final order, findings of fact (.5).

TOTAL FOR LEGAL SERVICES RENDERED

\$3,686.00

“Exhibit K-19”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

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January 19, 2007
Invoice No. 357364

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00026

Diversified-Case Administration

12/01/06 A Jarvis	.30 Telephone conference with T. Allison regarding Epic.
12/01/06 A Jarvis	.40 Correspondence on information on Epic.
12/01/06 A Jarvis	.20 Correspondence on motion to compel, stipulated order.
12/01/06 S Strong	.40 Review and analysis of claim objections filed by Diversified Committee (.4).
12/02/06 A Jarvis	.40 Correspondence with T. Allison regarding IP issues.
12/26/06 D Monson	.40 Review Complaint and Lis Pendens issues on Royal Hotel (0.4).

TOTAL FOR LEGAL SERVICES RENDERED

\$619.50